		FOR OHF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0038265

Facility Name: Heritage Manor-El Paso

Address: 555 E. Clay Street (Number) El Paso (City) 61738 (Zip Code)

County: Woodford

Telephone Number: (309) 527-6240 **Fax #** ( )

IDPA ID Number: 370909086010

Date of Initial License for Current Owners: 06/01/87

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: **Telephone Number:** ( )

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. and Chief Financial Officer

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	63	Skilled (SNF)	63	23,058	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	63	TOTALS	63	23,058	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	10,422	11,144	992	22,558	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	10,422	11,144	992	22,558	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.83%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 06/01/87

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 992

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	163,768	15,111		178,879		178,879	2,352	181,231			1
2	Food Purchase		97,569		97,569		97,569		97,569			2
3	Housekeeping	61,435	(6,365)		55,070		55,070		55,070			3
4	Laundry	43,066	7,876		50,942		50,942		50,942			4
5	Heat and Other Utilities			58,441	58,441		58,441	720	59,161			5
6	Maintenance	21,697	26,304	31,516	79,517		79,517	8,438	87,955			6
7	Other (specify):*											7
8	**TOTAL General Services**	289,966	140,495	89,957	520,418		520,418	11,510	531,928			8
	B. Health Care and Programs											
9	Medical Director			7,560	7,560		7,560		7,560			9
10	Nursing and Medical Records	926,679	51,495	26,699	1,004,873		1,004,873		1,004,873			10
10a	Therapy		177,916	150,554	328,470	(285,483)	42,987	69,717	112,704			10a
11	Activities	64,512	4,373		68,885		68,885		68,885			11
12	Social Services	23,269		2,261	25,530		25,530		25,530			12
13	Nurse Aide Training	7,768	750		8,518		8,518	1,246	9,764			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,022,228	234,534	187,074	1,443,836	(285,483)	1,158,353	70,963	1,229,316			16
	C. General Administration											
17	Administrative	51,500			51,500		51,500	42,356	93,856			17
18	Directors Fees							3,425	3,425			18
19	Professional Services			189,594	189,594		189,594	(177,325)	12,269			19
20	Dues, Fees, Subscriptions & Promotions			77,063	77,063	(34,587)	42,476	(32,462)	10,014			20
21	Clerical & General Office Expenses	86,598	7,526	14,087	108,211		108,211	85,263	193,474			21
22	Employee Benefits & Payroll Taxes			372,974	372,974		372,974	21,963	394,937			22
23	Inservice Training & Education			2,237	2,237		2,237	348	2,585			23
24	Travel and Seminar			4,579	4,579		4,579	(2,580)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			36,815	36,815		36,815	1,286	38,101			26
27	Other (specify):*			6,250	6,250		6,250	(6,250)				27
28	**TOTAL General Administration**	138,098	7,526	703,599	849,223	(34,587)	814,636	(63,976)	750,660			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,450,292	382,555	980,630	2,813,477	(320,070)	2,493,407	18,497	2,511,904			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-El Paso #0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			72,163	72,163		72,163	13,706	85,869			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			33,114	33,114		33,114	(4)	33,110			32
33	Real Estate Taxes			78,298	78,298		78,298		78,298			33
34	Rent-Facility & Grounds							4,170	4,170			34
35	Rent-Equipment & Vehicles			6,705	6,705		6,705	(752)	5,953			35
36	Other (specify):*											36
37	**TOTAL Ownership**			190,280	190,280		190,280	17,120	207,400			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					285,483	285,483		285,483			39
40	Barber and Beauty Shops			7,496	7,496		7,496		7,496			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					34,587	34,587		34,587			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			7,496	7,496	320,070	327,566		327,566			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,450,292	382,555	1,178,406	3,011,253		3,011,253	35,617	3,046,870			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(2,393)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	6,382	30		9
10	Interest and Other Investment Income	(4)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(427)	20		17
18	Fines and Penalties				18
19	Entertainment	(7,727)	24		19
20	Contributions	(250)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,343)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,000)	27		24
25	Fund Raising, Advertising and Promotional	(34,350)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (46,112)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	81,729		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 81,729		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 35,617		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Heritage Manor-El Paso

ID# **0038265**

Report Period Beginning: **01/01/2004**

Ending: **12/31/2004**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(2,393)	35	5
6		0	34	6
7				7
8				8
9		6,382	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(427)	20	17
18				18
19			24	19
20		(250)	27	20
21				21
22		(1,343)	19	22
23				23
24		(6,000)	27	24
25		(34,350)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(38,381)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	2,352	0	0	0	0	0	0	0	0	2,352	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	720	0	0	0	0	0	0	0	0	720	5
6	Maintenance	0	0	8,438	0	0	0	0	0	0	0	0	8,438	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	11,510	0	0	0	0	0	0	0	0	11,510	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	69,717	0	0	0	0	0	0	0	0	0	69,717	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,246	0	0	0	0	0	0	0	0	1,246	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	69,717	1,246	0	0	0	0	0	0	0	0	70,963	16
	C. General Administration													
17	Administrative	0	0	42,356	0	0	0	0	0	0	0	0	42,356	17
18	Directors Fees	0	0	3,425	0	0	0	0	0	0	0	0	3,425	18
19	Professional Services	(1,343)	(186,751)	10,769	0	0	0	0	0	0	0	0	(177,325)	19
20	Fees, Subscriptions & Promotions	(34,777)	0	2,315	0	0	0	0	0	0	0	0	(32,462)	20
21	Clerical & General Office Expenses	0	0	85,263	0	0	0	0	0	0	0	0	85,263	21
22	Employee Benefits & Payroll Taxes	0	0	21,963	0	0	0	0	0	0	0	0	21,963	22
23	Inservice Training & Education	0	0	348	0	0	0	0	0	0	0	0	348	23
24	Travel and Seminar	(7,727)	0	5,147	0	0	0	0	0	0	0	0	(2,580)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,286	0	0	0	0	0	0	0	0	1,286	26
27	Other (specify):*	(6,250)	0	0	0	0	0	0	0	0	0	0	(6,250)	27
28	**TOTAL General Administration**	(50,097)	(186,751)	172,872	0	0	0	0	0	0	0	0	(63,976)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(50,097)	(117,034)	185,628	0	0	0	0	0	0	0	0	18,497	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-El Paso # 0038265 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	6,382	0	0	7,324	0	0	0	0	0	0	0	13,706	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(4)	0	0	0	0	0	0	0	0	0	0	(4)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	4,170	0	0	0	0	0	0	0	4,170	34
35	Rent-Equipment & Vehicles	(2,393)	0	0	1,641	0	0	0	0	0	0	0	(752)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	3,985	0	0	13,135	0	0	0	0	0	0	0	17,120	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(46,112)	(117,034)	185,628	13,135	0	0	0	0	0	0	0	35,617	45

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization	140,616	GreenTree Therapy	100.00%	112,538	(28,078)	2
3	V								3
4	V	19	Adjustment for Related Organization	186,751	Heritage Enterprises, Inc.	100.00%		(186,751)	4
5	V								5
6	V	10a	Adjustment for Related Organization	177,378	GreenTree Pharmacy	100.00%	275,173	97,795	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 504,745			$ 387,711	$ * (117,034)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 2,352	$ 2,352	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				720	720	19
20	V	6	Maintenance				8,438	8,438	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,246	1,246	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				42,356	42,356	29
30	V	18	Directors Fees				3,425	3,425	30
31	V	19	Professional Services				10,769	10,769	31
32	V	20	Fees, Subscription, Promotions				2,315	2,315	32
33	V	21	Clerical & General Office Expenses				85,263	85,263	33
34	V	22	Employee Benefits & Payroll Taxes				21,963	21,963	34
35	V	23	Inservice Training & Education				348	348	35
36	V	24	Travel and Seminar				5,147	5,147	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,286	1,286	38
39	Total			$			$ 185,628	$ * 185,628	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.		$ 0	$	15
16	V	30	Depreciation				7,324	7,324	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				0		18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				4,170	4,170	20
21	V	35	Rent-Equipment & Vehicles				1,641	1,641	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 13,135	$ * 13,135	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Susie Jefferson	Director	Management	15.86		10		Salary/BOD	$ 2,096	Ln. 17/18	1
2	Tom Jefferson	Secretary	Management	16.21		10		Salary/BOD	8,994	Ln. 17/18	2
3	Craig Hart	Chairman	Management	31.95		10		Salary/BOD	11,389	Ln. 17/18	3
4	Cheryl Lowney	Executive Vice Presid	Management	0.49		40	100.00	Salary/BOD	6,195	Ln. 17/18	4
5	Steve Wannemacher	President	Management	0.42		40	100.00	Salary/BOD	8,264	Ln. 17/18	5
6	Connie Hoselton	Sr Vice President	Management	0.27		40	100.00	Salary	4,107	Ln. 17/18	6
7	Craig Ater	Sr Vice President	Management	0.34		40	100.00	Salary	4,736	Ln. 17/18	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 45,781		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 89,729	$ 89,729	63	$ 2,352	1
2	2	Food Purchase	Beds	2,403	24	0	0	63	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	63	0	3
4	4	Laundry	Beds	2,403	24	0	0	63	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,471	0	63	720	5
6	6	Maintenance	Beds	2,403	24	321,832	76,617	63	8,438	6
7	7	Other	Beds	2,403	24	0	0	63	0	7
8	9	Medical Director	Beds	2,403	24	0	0	63	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	63	0	9
10	11	Activities	Beds	2,403	24	0	0	63	0	10
11	12	Social Service	Beds	2,403	24	0	0	63	0	11
12	13	Nurse Aide Training	Beds	2,403	24	47,533	39,159	63	1,246	12
13	14	Program Transportation	Beds	2,403	24	0	0	63	0	13
14	15	Other	Beds	2,403	24	0	0	63	0	14
15	17	Administrative	Beds	2,403	24	1,615,588	1,615,588	63	42,356	15
16	18	Directors Fees	Beds	2,403	24	130,630	0	63	3,425	16
17	19	Professional Services	Beds	2,403	24	410,747	0	63	10,769	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	88,297	0	63	2,315	18
19	21	Clerical & General Office Expens	Beds	2,403	24	3,252,161	2,929,944	63	85,263	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	837,746	0	63	21,963	20
21	23	Inservice Training & Education	Beds	2,403	24	13,283	0	63	348	21
22	24	Travel and Seminar	Beds	2,403	24	196,325	0	63	5,147	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	63	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	49,040	0	63	1,286	24
25	TOTALS					$ 7,080,382	$ 4,751,037		$ 185,628	25

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	63	$	1
2	30	Depreciation	Beds	2,403	24	279,369		63	7,324	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			63		3
4	32	Interest	Beds	2,403	24			63		4
5	33	Real Estate Taxes	Beds	2,403	24			63		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,040		63	4,170	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	62,608		63	1,641	7
8	36	Other	Beds	2,403	24			63		8
9	38	Medically Nec Transportation	Beds	2,403	24			63		9
10	39	Ancillary Service Centers	Beds	2,403	24			63		10
11	40	Barber and Beauty Shops	Beds	2,403	24			63		11
12	41	Coffee and Gift Shops	Beds	2,403	24			63		12
13	42	Other	Beds	2,403	24			63		13
14								63		14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 501,017	$		$ 13,135	25

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	LsSalle National Bank		xx	Mortgage	4640 plus Int	01/15/99	$	$ 570,415	01/15/06	variable	$ 21,669	1
2	LsSalle National Bank		xx	Mortgage							4,469	2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							6,976	6
7	Central Office Allocation		xx	Working Capital								7
8												8
9	TOTAL Facility Related						$	$ 570,415			$ 33,114	9
	B. Non-Facility Related*											
10	Interest Income										(4)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (4)	14
15	TOTALS (line 9+line14)						$	$ 570,415			$ 33,110	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 76,243	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 75,386	2
3. Under or (over) accrual (line 2 minus line 1).		$ (857)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 79,155	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 78,298	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	62,605	8
	2000	60,307	9
	2001	66,302	10
	2002	74,365	11
	2003	77,038	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-El Paso COUNTY Woodford

FACILITY IDPH LICENSE NUMBER 0038265

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	16-08-207-001		$ 75,386.00	$ 75,386.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 75,386.00	$ 75,386.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 8,500 B. General Construction Type: Exterior brick/wood Frame wood Number of Stories

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	land			$ 22,678	1
2					2
3	TOTALS			$ 22,678	3

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	63				$ 988,669	$		$	$	$	4
5					702,618						5
6											6
7											7
8											8
	Improvement Type**										
9	1987 Improvements			1987	12,921						9
10	1989 Improvements			1989	2,285						10
11	1989 Improvements			1989							11
12	1990 Improvements			1990	28,354						12
13	1991 Improvements			1991	405						13
14	1992 Improvements			1992							14
15	1993 Improvements			1993	37,061						15
16	1994 Improvements			1994	7,004						16
17	1995 Improvements			1995	3,992						17
18	A/C Frames			1996	3,695						18
19	Dinning Room A/C & Heat Unit			1996	12,007						19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34	C/O Allocation							7,325	7,325		34
35	Book Depreciation					53,004		58,151	5,147	741,673	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Alarm Wiring	1997	$ 1,733	$		$	$	$	37
38	Access Doors	1997	1,075						38
39	Sinks and Faicets	1997	2,738						39
40	Walk in Cooler	1997	1,500						40
41	Motor--Boiler	1997	1,634						41
42									42
43	Kitchen Outlets and Kitchenette Addition	1998	4,389						43
44									44
45	Sprinkler Replacement	1999	4,569						45
46	Air conditioning Units	1999	6,820						46
47									47
48	Carpet Dayroom	2000	1,796						48
49									49
50	Air Handler-- Dinning Room	2001	5,490						50
51	Code Alert	2001	3,833						51
52	Condensing Unit	2001	2,565						52
53	A/C Unit	2001	701						53
54	Walk-in Cooler	2001	12,696						54
55									55
56	Walk in cooler	2002	1,650						56
57	Compressor	2002	4,178						57
58	A/C Unit	2002	1,159						58
59	Exterior Door	2002	2,603						59
60	A/C Unit	2002	5,901						60
61	Heat/Cool Unit	2002	2,154						61
62	Furnace	2002	1,975						62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,870,170	$ 53,004		$ 65,476	$ 12,472	$ 741,673	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,870,170	$ 53,004		$ 65,476	$ 12,472	$ 741,673	1
2									2
3	Floor Coverings	2003	37,896						3
4	Dampers	2003	1,660						4
5	Fencing	2003	1,656						5
6	A/C unit	2003	1,738						6
7	Furnace	2003	2,450						7
8									8
9	A/C unit	2004	524						9
10	Garbage Disposal	2004	951						10
11	Water Heater	2004	3,252						11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,920,297	$ 53,004		$ 65,476	$ 12,472	$ 741,673	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 409,075	$ 19,159	$ 19,393	$ 234		$ 375,463	71
72	Current Year Purchases	16,017						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 425,092	$ 19,159	$ 19,393	$ 234		$ 375,463	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,368,067	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 72,163	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 84,869	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 12,706	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,117,136	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 5,953 Description: pager, computer equipment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		750		750
3	Classroom Wages (a)		7,768		7,768
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 8,518	$	$ 8,518
10	SUM OF line 9, col. 1 and 2 (e)	$ 8,518			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$ 47,992	$		$ 47,992	1
2	Licensed Speech and Language Development Therapist		hrs			1,061			1,061	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			60,119	166		60,285	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				275,545		275,545	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					9,938			9,938	13
14	TOTAL			$		$ 119,110	$ 275,711		$ 394,821	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-El Paso **#** 0038265 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2004 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 928	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	241,688		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,456		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,083,370		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,345,442	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	100,000		13
14	Buildings, at Historical Cost	1,836,527		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	471,672		16
17	Accumulated Depreciation (book methods)	(1,114,034)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	4,841		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,299,006	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,644,448	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 40,171	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	138,584		30
31	Accrued Taxes Payable (excluding real estate taxes)	6,913		31
32	Accrued Real Estate Taxes(Sch.IX-B)	79,155		32
33	Accrued Interest Payable	2,177		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 267,000	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	570,415		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 570,415	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 837,415	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,807,033	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,644,448	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,806,767	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,806,767	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	266	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 266	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,807,033	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,891,763	1
2	Discounts and Allowances for all Levels	(389,077)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,502,686	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	207,038	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 207,038	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	3,603	11
12	Gift and Coffee Shop	792	12
13	Barber and Beauty Care	8,646	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	288,908	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 301,949	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,011,677	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	520,418	31
32	Health Care	1,443,836	32
33	General Administration	849,223	33
	B. Capital Expense		
34	Ownership	190,280	34
	C. Ancillary Expense		
35	Special Cost Centers	7,496	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37		158	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,011,411	40
41	**Income before Income Taxes (line 30 minus line 40)****	266	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 266	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,856	2,062	$ 48,158	$ 23.35	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	6,829	7,409	167,385	22.59	3
4	Licensed Practical Nurses	6,759	7,634	152,340	19.96	4
5	Nurse Aides & Orderlies	49,745	53,488	558,796	10.45	5
6	Nurse Aide Trainees			7,768		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides			0		8
9	Activity Director					9
10	Activity Assistants	6,032	6,547	64,512	9.85	10
11	Social Service Workers	1,796	2,041	23,269	11.40	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	12,865	13,934	163,768	11.75	15
16	Dishwashers					16
17	Maintenance Workers	2,141	2,357	21,697	9.21	17
18	Housekeepers	7,558	8,201	61,435	7.49	18
19	Laundry	5,049	5,423	43,066	7.94	19
20	Administrator	1,900	2,080	51,500	24.76	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,826	6,254	86,598	13.85	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	108,356	117,430	$ 1,450,292 *	$ 12.35	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		7,560		36
37	Medical Records Consultant		2,160		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,646		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		1,998		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 14,364		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 4,675		50
51	Licensed Practical Nurses		13,787		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$ 18,462		53

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Diane Green			$ 51,500
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 51,500

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritge Enterprises	Mgt Fees	$ 186,751
Robert McQuellen	Consulting	1,500
		0
		0
		1,343
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 189,594

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 45,257
Unemployment Compensation Insurance	19,620
FICA Taxes	110,947
Employee Health Insurance	180,760
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	280
Employee Benefits -	16,110
Employee Benefits - central office	21,963
TOTAL (agree to Schedule V, line 22, col.8)	$ 394,937

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	1,146
Health Care Worker Background Check	
(Indicate # of checks performed)	271
Central Office Allocation	2,315
Promotional Advertising	1,741
Public Relations	32,609
Dues and Subscriptions	4,873
License and Fees	1,836
Less: Public Relations Expense	(32,609)
Non-allowable advertising	(427)
Yellow page advertising	(1,741)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,014

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	196
	0
Seminar Expense	4,383
	(7,727)
	5,147
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **yes** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **xx** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **34,587**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **yes** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **13,173**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **Sulaski & Webb** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **no** If no, please explain. **Not available at this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009			PETTY CASH	928							1,009	1,009 PETTY CA	928
1010			CASH IN BANK								1,100	1,100 ACCTS RE	241,688
1040			CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100			ACCOUNTS RECEIVABLE	241,688							1,110	1,110 ACCTS RECEIV-M/C	
1110			MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125			IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130			MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135			ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140			UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	19,456
1145			A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190			ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200			PREPAID INSURANCE	19,456							1,310	1,310 SUPPLIES INVENTORY	
1220			OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300			FOOD INVENTORY								1,409	1,409 LAND	100,000
1310			SUPPLIES INVENTORY								1,450	1,450 FURNITUB	471,672
1409			LAND	100,000							1,460		-416,457
1450			FURNITURE & EQUIPMENT	471,672							1,475	1,475 CODE ALE	1,836,527
1460			ACCUM DEPR-FURN & EQUIP	-416,457							1,490	1,490 ACCUM DI	-697,577
1475			BUILDING & IMPROVEMENTS	1,836,527							1,530	1,530 RESIDENT	0
1490			ACCUM DEPR-BUILDING	-697,577							1,550	1,550 LOAN FEE	4,841
1530			RESIDENT FUNDS	0							1,551	1,551 LOAN FEES ADDED	
1550			LOAN FEES	4,841							1,850	1,850 INTERCOM	1,083,370
1560			REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-40,171
1575			REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850			INTRACOMPANY	1,083,370							2,100	2,100 ACCRUED	-62,922
2010			ACCOUNTS PAYABLE	-40,171							2,100	2,100 PR CLEARING-BENEFITS	
2095			BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100			ACCRUED PAYROLL	-62,922							2,110	2,110 ACCRUED	-75,662
2110			ACCRUED VACATION PAY	-75,662							2,120	2,120 U.C. TAXES PAYABLE	
2120			UC TAXES PAYABLE								2,125	2,125 FICA TAXI	-6,913
2125			FICA TAX PAYABLE	-6,913	-6,913						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130			FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140			STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145			EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150			UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230			PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235			IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240			UNITED WAY								2,246	2,250 401K W/H	
2245			GROUP INSURANCE PAYABLE								2,250		
2246			GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260			WAGE GARNISHMENTS								2,300	2,300 ACCRUED	-2,177
2280			MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYM	0
2300			ACCRUED INTEREST PAYABLE	-2,177							2,350	2,350 REAL EST.	-79,155
2310			SALES TAX PAYABLE								2,385		
2320			IPA PAYMENTS PAYABLE	0							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350			REAL ESTATE TAX PAYABLE	-79,155							2,512	2,512 DUE TO RI	0
2385			ACTIVITY FUND	0							2,600	2,600 LASALLE	-570,415
2390			SECURITY DEPOSITS								2,600		
2391			VOLUNTEER FUND								2,625	2,625 LASALLE CONSTR. LOAN #2	
2393			HEART FUND/BAZAAR								2,625		
2395			DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400			CURRENT PORTION LT DEBT								2,720	2,720 RETAINEL	-1,806,767
2460			INCOME TAXES PAYABLE									net income	-266
2512			DUE TO RESIDENTS	0									
2600			MORTGAGE PAYABLE	-570,415									
2650			EQUIPMENT LOAN PAYABLE									balance	0
2695			CURRENT PORTION LT DEBT										
2696			DEFERRED INCOME TAXES										
2710			COMMON STOCK										
2720			RETAINED EARNINGS	-1,806,767									
2970			PROFIT/LOSS FOR PERIOD	-266									
3007.1			PATIENT DAYS-PRIVATE	11,235							3,007	3,007 PATIENT I	11,235
3007.2			PATIENT DAYS-IPA	10,422							3,007	3,007 PATIENT I	10,422
3007.3			PATIENT DAYS-MEDICARE	992							3,007	3,007 PATIENT I	992
3007.4			PATIENT DAYS-CONVERSION								3,007		
3007.5			PATIENT DAYS-LICENSED								3,007		
3007.6			PATIENT DAYS-TOTAL								3,007		
3010		1	BASIC CHARGE-PRIVATE & VA	-1,474,405		0	0	0	0		3,007		
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	(1,474,405)
3020		1	BASIC CHARGE-IPA	-925,390		0	0	0	0		3,020	3,020 BASIC CH.	(925,390)
3030		1	BASIC CHARGE-MEDICARE	-278,483		0	0	0	0		3,030	3,030 BASIC CH.	(278,483)
3035		4	DAY CARE/HOME CARE			0	0	0	0		3,040	3,040 LIGHT NU	(5,385)
3040		1	LIGHT NURSING CARE	-89,612		0	0	0	0		3,050	3,050 MEDIUM N	(14,987)
3050		1	MEDIUM NURSING CARE			0	0	0	0		3,060	3,060 HEAVY NU	(26,400)
3060		1	HEAVY NURSING CARE			0	0	0	0		3,061	3,061 SKILLED N	(42,840)
3061		1	SKILLED NURSING CARE								3,080	3,080 NURSING	(46,349)
3080		1	NURSING SUPPLIES-PRIVATE	-121,502		0	0	0	0		3,081	3,081 NURSING	(59,987)
3081		1	NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	(10,782)
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083 NURSING	(4,384)
3083		1	NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	(87,652)
3100		17	DRUGS	-288,908		0	0	0	0		3,101	3,101 DRUGS-OT	(201,256)
3101		17	DRUGS-OTHER								3,110	3,110 PHYSICAL	(80)
3110		6	PT-PRIVATE	-207,038		0	0	0	0		3,111	3,111 PHYSICAL	(720)
3111		6	PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	(54,800)
3112		6	PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	(44,735)
3113		6	PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	(3,408)
3130		1	PUBLIC AID ASSESSMENT INC								3,150	3,150 ST/OT THE	(1,480)
3140		19	LABORATORY INCOME			0	0	0	0		3,151		
3150		6	SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THE	(66,840)
3151		6	SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THE	(31,856)
3152		6	SPEECH/OT-MED PART A			0	0	0	0		3,160	3,160 X-RAY SEI	(3,119)
3153		6	SPEECH/OT MED PART B								3,410	3,410 IPA/OTHEI	133,887
3410		2	IPA DISCOUNTS	389,077		0	0	0	0		3,411	3,411 MEDICARI	24,775
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICARI	225,971
3420		2	MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0		3,520		
3520		16	RENT INCOME	0		6	0	6	0		3,530	3,530 BEAUTY S	(8,646)
3530		13	BEAUTY SHOP	-8,646		0	0	0	0		3,560		
3560		12	ACTIVITY FUND INCOME	0		0	0	0	0		3,570	3,580 PERSONAI	(792)
3570		12	VENDING INCOME/EXPENSE	-792		0	0	0	0		3,590	3,590 EQUIPMEN	(2,371)
3580		12	MANAGEMENT FEES			0	0	0	0		3,595		
3590		1	EQUIPMENT RENTAL	-2,371		0	0	0	0		3,600		
3595		21	RESIDENT TRANSPORTATION	0		0	0	0	0		4,110	4,110 G&A WAG	81,521
3600		21	MISC INCOME	0		0	0	0	0		4,111	4,111 ADMINIST	51,500
4110			GENERAL & ADMINIST WAGES	81,521	86,598	21	1	17	0		4,115	4,115 G&A PTO /	5,077
4111			ADMINISTRATOR WAGES	51,500	51,500	17	1	0	0		4,120	4,120 EMPLOYE	11,225
4115			VACATION & SICK - G&A	5,077		21	1	0	0		4,125	4,125 EMPLOYE	280
4120	4475		EMPLOYEE BENEFITS	13,118	372,974	22	3	0	0		4,130	4,130 EMPLOYE	2,047
4125			EMPLOYEE HEPETITIS VACCIN	280		22	3	0	0		4,135	4,135 EMPLOYE	945
4130			EMPLOYEE SCHOLORSHIP WA(	2,047		21	1	0	0		4,250	4,250 OFFICE SU	4,146
4135			EMPLOYEE SCHOLORSHIP COS	945		23	3	0	0		4,255	4,255 POSTAGE	3,233
4220			DIRECTORS FEES			18	3	0	0		4,260	4,260 TELEPHON	14,087
4250	4255		OFFICE SUPPLIES	7,379	7,526	21	2	0	0		4,275	4,275 TRAINING	2,237
4260			TELEPHONE	14,087	14,087	21	3	0	0		4,276	4,276 INJURY PF	6
4275			TRAINING & EMPLOYEE DEVL	2,237	2,237	23	3	16	0 **		4,280	4,280 GENERAL	196
4280			GENERAL TRAVEL	196	4,579	24	3	16	0		4,281		
4281			MEAL EXPENSE FOR TRAVEL	0		24	3	19	0		4,285	4,285 EDUCATIO	4,383
4285			EDUCATION & SEMINAR	4,383		24	3	19	-7,727 ***		4,289		
4290			HELP WANTED ADVERTISING	1,146	77,063	20	3	0	0	-34,587	4,290	4,290 HELP WAN	1,146
4291			PROMOTIONAL ADVERTISING	1,741		20	3	25	-1,741		4,291	4,291 PROMOTIO	1,741
4292			PUBLIC RELATIONS	32,609		20	3	25	-32,609		4,292	4,292 PUBLIC RI	32,609
4300			LICENSES & FEES	36,423		20	3	17	0		4,300	4,300 LICENSE &	36,423
4310			DUES & SUBSCRIPTIONS	4,873		20	3	17	-427		4,310	4,310 DUES & SU	4,873
4320			CONTRIBUTIONS	250		27	3	20	-250		4,320	4,320 CONTRIBU	250
4350			PROFESSIONAL FEES	2,843	189,594	19	3	22	-1,343		4,350	4,350 PROFESSIO	2,843
4355			MEDICAL DIRECTOR	7,560	7,560	9	3	0	0		4,355	4,355 MEDICAL	7,560
4360			UTILIZATION REVIEW			10	3	0	0		4,362	4,362 MEDICAL	2,160
4361			OTHER PHYSICIAN FEES			39	3	0	0		4,363	4,363 PHARMAC	2,646
4362			MEDICAL RECORDS CONSULT	2,160		10	3	0	0		4,364	4,364 SOCIAL SE	1,998
4363			PHARMACIST FEES	2,646		10	3	0	0		4,370	4,370 TV RENTA	4,198
4364			SOC SERV/ACT CONSULT	1,998	1,998	12	3	0	0		4,383	4,383 BACKGRO	271
4370			TV RENTAL	4,198		35	3	5	-2,393		4,390		
4380			INCOME TAXES		6,250	27	3	26	0		4,400	4,400 PAYROLL	125,221
4383			BACKGROUND CHECKS	271		20	3	26	0		4,401	4,401 PAYROLL	5,346
4400			PAYROLL TAXES	125,221		22	3	0	0		4,410	4,410 GROUP IN	180,760
4401			PAYROLL TAXES ADMINIST	5,346		22	3	0	0		4,420	4,420 LIABILITY	36,815
4410			GROUP INSURANCE	180,760		22	3	0	0		4,430	4,430 WORKMA	42,844
4420			LIABILITY INSURANCE	36,815	36,815	26	3	0	0		4,435	4,435 W/C-FIRST	2,004
4425			INSURANCE-OWNERS			22	3	21	0		4,436	4,436 DRUG TES	403
4430			WORKMENS COMP INSURANCI	45,257		22	3	0	0		4,450	4,450 CENTRAL	186,751
4450			CENTRAL OFFICE FEES	186,751		19	3	34	-186,751		4,460	4,460 BAD DEBT	6,000
4460			BAD DEBTS	6,000		27	3	24	-6,000		4,461	4,461 BAD DEBT	4,444
4470			LOST ITEMS-RESIDENTS	0		27	3	0			4,470		
4490			MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	1,893
4510			REAL ESTATE TAXES	78,298	78,298	33	3	0	0		4,486	4,486 SERVICE (	6,288
4600			LEASED EQUIPMENT	2,507	6,705	35	3	16	0		4,490	4,490 MISC EXPI	(603)
5110			MAINTENANCE SALARIES	20,159	21,697	6	1	0	0		4,496		
5120			MAINTENANCE SICK & VAC	1,538		6	1	0	0		4,510	4,510 REAL EST.	78,298
5130			ELECTRIC	28,105	58,441	5	3	0	0		4,600	4,600 LEASED E	2,507
5131			NATURAL GAS	16,256		5	3	0	0		5,110	5,110 MAINTEN.	20,159
5132			HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTEN.	1,538
5133			WATER & SEWER	14,080		5	3	0	0		5,130	5,130 ELECTRIC	28,105
5134			TRASH COLLECTION	7,591	31,516	6	3	0	0		5,131	5,131 NATURAL	16,256
5140			PROPERTY PLANT REPLACEMI	10,882	26,304	6	2	0	0		5,133	5,133 WATER &	14,080
5160			GENERAL REPAIR & MAINT	15,422		6	2	0	0		5,134	5,134 TRASH CC	7,591
5165			MAINTENANCE CONTRACTS	23,925		6	3	0	0		5,140	5,140 PROP/PLA	10,882
5210			DIETARY WAGES	154,588	163,768	1	1	0	0		5,160	5,160 GENERAL	15,422
5220			DIETARY SICK & VAC	9,180		1	1	0	0		5,165	5,165 MAINTEN.	17,637
5240			SALES TAX			2	3	13	0		5,210	5,210 DIETARY	154,588
5248			FOOD PURCHASES	110,742	97,569	2	2	0	0		5,220	5,220 DIETARY I	9,180
5250			SUPPLIES-DISHWASHING	1,591	15,111	1	2	0	0		5,248	5,248 FOOD PUR	111,345
5260			DIETARY REPLACEMENT	2,875		1	2	0	0		5,250	5,250 SUPPLIES	1,591
5270			KITCHEN SUPPLIES-PAPER	10,645		1	2	0	0		5,260	5,260 REPLACEN	2,875
5295			MEAL CREDIT	-13,173		2	2	0	0		5,270	5,270 KITCHEN	10,645
5310			LAUNDRY WAGES	40,384	43,066	4	1	0	0		5,295	5,295 MEAL INC	(13,173)
5340			LAUNDRY SICK & VAC	2,682		4	1	0	0		5,310	5,310 LAUNDRY	40,384
5370			LAUNDRY REPLACEMENT	5,583	7,876	4	2	0	0		5,340	5,340 LAUNDRY	2,682
5380			LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACEN	5,583
5390			LAUNDRY SUPPLIES	2,293		4	2	0	0		5,380	5,380 OUTSIDE I	(1,304)
5410			HOUSEKEEPING WAGES	57,906	61,435	3	1	0	0		5,390	5,390 SUPPLIES	3,597
5440			HOUSEKEEPING SICK & VAC	3,529		3	1	0	0		5,410	5,410 HOUSEKE	57,906
5480			HOUSEKEEPING SUPPLIES	-13,574	-6,365	3	2	0	0		5,440	5,440 HOUSEKE	3,529
5490			HOUSEKEEPING SUPPLIES-PPR	7,209		3	2	0	0		5,480	5,480 SUPPLIES-	(13,574)
6010			RN WAGES-MEDICARE		926,679	10	1	0	0		5,490	5,490 SUPPLIES-	7,209
6020			RN WAGES-NON MEDICARE	153,842		10	1	0	0		6,020	6,020 RN WAGE	153,842
6030			DON WAGES	48,158		10	1	0	0		6,030	6,030 DON WAG	48,158
6035			ADON	0		10	1	0	0		6,035		
6040			RN SICK & VACATION	13,543		10	1	0	0		6,040	6,040 RN PTO &	13,543
6110			LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGI	138,810
6120			LPN WAGES-NON MEDICARE	138,810		10	1	0	0		6,140	6,140 LPN PTO &	13,530
6130			LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	511,558
6140			LPN SICK & VACATION	13,530		10	1	0	0		6,240	6,240 AIDES PTC	47,238
6210			AIDE WAGES-MEDICARE			10	1	0	0		6,245	6,245 CONTRAC	4,675
6220			AIDE WAGES-NON MEDICARE	511,558		10	1	0	0		6,246	6,246 CONTRAC	13,787
6230			WARD CLERKS			10	1	0	0		6,247		
6240			AIDE VACATION & SICK	47,238		10	1	0	0		6,250	6,250 NURSE AII	7,768
6245			CONTRACT NURSES-RN	4,675		10	3	0	0		6,255	6,255 NURSE AII	750
6246			CONTRACT NURSES-LPN	13,787		10	3	0	0		6,260	6,260 NURSE AII	(3,603)
6247			CONTRACT NURSES-AIDES	0		10	3	0	0		6,270		
6250			NURSE AIDE TRAINING WAGES	7,768	7,768	13	1	0	0		6,275	6,275 REHAB PT	0
6255			NURSE AID TRAINING EXP	750	750	13	2	0	0		6,290	6,290 NURSING	46,184
6260			NURSE AIDE TRAINING REIMB	-3,603		0	0	0	0		6,295	6,295 NURSING	89
6270			REHAB WAGES	0		10	1	0	0		6,390	6,390 REPLACEN	5,222
6275			REHAB SICK & VAC	0		10	1	0	0		6,490	6,490 OTHER	3,431
6280			NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUF	54,634
6290			NURSING SUPPLIES	46,184	51,495	10	2	0	0		7,281	7,281 DRUG PUF	123,116
6295			NURSING SUPPLIES	89		10	2	0	0		7,380	7,380 LABORAT	1,915
6390			REPLACEMENT-NURSING	5,222		10	2	0	0		7,391	7,390 X-RAY SEI	449
6490			NURSING OTHER	3,431	26,699	10	3	0	0		7,393	7,391 AMBULAN	7,574
7280			DRUG PURCHASES	54,634	177,916	39	2	0	97,795 ***		7,510	7,510 ACTIVITIE	60,931
7281			DRUG PURCHASES-OTHER	123,116		39	2				7,540	7,540 ACTIVITIE	3,581
7380			LABORATORY SERVICES	9,938	150,554	39	3	0	0		7,590	7,590 ACTIVITIE	4,373
7410			HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	70,028
7440			HOME HEALTH SICK & VAC			39	1	0	0		7,660	7,660 P.T. SUPPL	166
7450			HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SE	22,027
7510			ACTIVITES WAGES	60,931	64,512	11	1	0	0		7,720	7,720 SOCIAL SE	1,242
7540			ACTIVITIES SICK & VAC	3,581		11	1	0	0		7,730		
7590			ACTIVITIES SUPPLIES	4,373	4,373	11	2	0	0		7,740	7,740 OCCUPAT	67,844
7595			ACTIVITIES FEES	0	0	11	3	0	0		7,750	7,750 SOCIAL TI	263
7610			PT WAGES			39	1	0	0		7,770	7,770 SPEECH TI	2,744
7611			PT SICK & VACATION			39	1	0	0		7,820	7,820 BEAUTICI	7,496
7620			PT FEES	70,028		39	3	0	-9,909 ***		7,890		
7660			PT SUPPLIES	166		39	2	0	0		7,960	7,960 VOLUNTE	147
7710			SOCIAL SERVICE WAGES	22,027	23,269	12	1	0	0		8,120	8,120 INTEREST	21,669
7720			SOCIAL SERVICE SICK & VAC	1,242		12	1	0	0		8,125	8,125 ALLOCAT	6,976
7730			SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		8,130	8,130 DEPRECIA	72,163
7740			OT FEE	67,844		39	3	0	-19,852 ***		8,150	8,150 LOAN FEE	4,469
7750			SOCIAL THERAPIST FEE	263	263	12	3	0	0		9,510	9,510 INTEREST	(4)
7770			SPEECH THERAPY FEE	2,744		39	3	0	-1,683 ***		9,520	9,533 BOOK VAI	158
7800			BEAUTICIAN WAGES		0	40	1	0	0		9,530		
7810			BEAUTICIAN SICK & VAC			40	1	0	0				
7820			BEAUTICIAN FEES	7,496	7,496	40	3	0	0				(266)
7890			BEAUTY SHOP SUPPLIES	0	0	40	2	0	0				
7910			VOLUNTEER COORDINATOR			21	1	0	0				
7940			VOL COORD SICK & VAC			21	1	0	0				
7960			VOL COORD SUPPLIES	147		21	2	0	0				
8100			RENT		0	34	3	0	0				
8120			INTEREST EXPENSE	28,645	33,114	32	3	14	-4				
8130			DEPRECIATION	72,163	72,163	30	3	9	6,382				
8150			LOAN FEE AMORTIZATION	4,469		32	3	0	0	60,773			
9510			INTEREST INCOME	-4		32	0	10	0				
9520			MISC NON-OPERATING INCOM	0		0	0	0	0				
9700			INCOME TAXES	158		0	0	0	0				
				3,007,804	3,011,253								
					3,449								
GRAND TOTALS				-266					-166,512				
				(NET INCOME)									
				0									

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0
173,113

	G/L	RECAP CENSUS
PP	11,235	11,144
IPA	10,422	10,422
medicare	992	992
		22,558

IPA BEDHOLDS	0
PP BEDHOLDS	91
PP CONVERS	0